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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Customer Number: 20277

Group Art Unit: 3749

Confirmation Number: 7440

Examiner: BASICHAS, Alfred

In re Application of

Masatoshi IIO

Application No.: 10/510,480

Filed: October 07, 2004

For: FUEL CELL POWER PLANT WARM UP

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above-identified application.

No additional fee is required.

Applicant is entitled to small entity status under 37 CFR 1.27

JUN 0 1 2007

Also attached:

The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	18	20	0	\$50.00 =	\$0.00
Independent Claims	2	3	0	\$200.00 =	\$0.00
		Multiple dependent claims newly presented Fee for extension of time			\$0.00
					\$0.00
					\$0.00
			Total of Al	ove Calculations	\$0.00

	Please charge my Deposit Account No. is submitted herewith.	. <u>500417</u> in the amount of \$0.00.	An additional copy of this	transmittal sheet
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The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

Bernard P. Codd

Registration No. 46,429

Please recognize our Customer No. 20277 as our correspondence address.

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Facsimile: 202.756.8087 **Date: June 1, 2007**



Docket No.: 050340-0174

PATENT

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AMENDMENT

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

The following amendment and remarks are submitted in response to the Office Action dated March 2, 2007.

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 7 of this paper.